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|  | <p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,<br/>सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421<br/><b>OFFICE OF THE PRINCIPAL COMMISSIONER OF<br/>CUSTOMS:</b><br/><b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-<br/>370421.</b><br/><b>PHONE : 02838-271426/271163 FAX :02838-271425</b><br/><b>E-mail id- adj-mundra@gov.in</b></p> |  |
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DIN:- 20250371MO000000C9AF

### Show Cause Notice

(Under Section 124 of Customs Act, 1962)

Intelligence gathered by the Directorate of Revenue Intelligence (DRI), Gandhidham Regional Unit suggested that various importers are indulged in clearance of 'Restricted/Mis-declared Cargo' and also involved in duty evasion through mis-declaration of goods at Mundra Port and a common gang of persons is involved in the said mis-declaration through creating forged import documents. Intelligence further suggested that one importer named **M/s. RS Impex** (IEC: DDUPS9664C), (Proprietor: Shri Raju Yonna Sannap) having address as '**403, Plot No. 123, Shree Ganesh Residency, Sector No. 5, Ulwe, Navi Mumbai, Raigad, Maharashtra - 410206**' (hereinafter referred to as "M/s RS Impex/the Importer"), is also indulged in clearance of 'Restricted/Mis-declared Cargo' and also involved in duty evasion through mis-declaration of goods at Mundra Port.

#### **2. Examination of imported goods and Investigation :**

**2.1** Acting on the intelligence, investigation was initiated by DRI with respect to the following live consignments pending for clearance at Mundra Custom House as mentioned in Table A below:

**TABLE-A**

| <b>Sl. No</b> | <b>Bill of Entry No.</b> | <b>Bill of Entry Date</b> | <b>Bill of Lading No. and Date</b> | <b>Container No.</b> | <b>IGM No. and Date</b>  |
|---------------|--------------------------|---------------------------|------------------------------------|----------------------|--------------------------|
| 1             | <b>Not Filed</b>         |                           | KMTCTAO7606003 dated 30.08.2024    | SEGU5538641          | 2388935 dated 24.09.2024 |
| 2             | 7395604                  | 22.12.2024                | KMTCNBO8249758 dated 05.09.2024    | BMOU6234008          | 2388935 dated 24.09.2024 |
| 3             | 5511140                  | 09.09.2024                | KMTCNBO8168986 dated 16.08.2024    | FCIU7145583          | 2387450 dated 06.09.2024 |
| 4             | 6245705                  | 21.10.2024                | KMTCNBO8221025 dated 03.09.2024    | FCIU7335686          | 2388734 dated 21.09.2024 |
| 5             | 6245679                  | 21.10.2024                | KMTCNBO8241602 dated 05.09.2024    | FFAU1047176          | 2388935 dated 24.09.2024 |
| 6             | 6250946                  | 21.10.2024                | EGLV143456618092 dated 05.09.2024  | TXGU5837220          | 2388765 dated 21.09.2024 |
| 7             | 6254023                  | 21.10.2024                | MEDUF7528005 dated 23.09.2024      | MEDU4539971          | 2390166 dated 08.10.2024 |
| 8             | 6291230                  | 23.10.2024                | COAU7252935340 dated 05.09.2024    | CSNU7339085          | 2388935 dated 24.09.2024 |
| 9             | 6292201                  | 23.10.2024                | EGLV143469479842 dated             | TGBU6967919          | 2388662 dated            |

|  |  |            |  |            |
|--|--|------------|--|------------|
|  |  | 05.09.2024 |  | 20.09.2024 |
|--|--|------------|--|------------|

**2.2** The consignment mentioned at **Sr. No. 1** for which Bill of Entry was not filed, was examined under panchnama dated 30.09.2024 drawn at Container Freight Station of M/s CWC., Mundra (**RUD No. 1**). It was noticed that goods were declared in BL No. KMTCTAO7606003 dated 30.08.2024 as '580 Cartons Plants, HS Code: 67021090, Artificial Flower Bush, HS Code: 67021090', however, during examination, the goods were found to be 100% mis-declared and out of total cargo weight 27.350 MTs, around 25.63 MTs latex toy balloons were found concealed in the container. Apart from latex balloons, different types of other goods i.e. Electric balloon Pumps, Shimmer decorative wall panels, Balloons Glue were also found. It was also noticed that e-mail id mentioned on said BL was *indoimpex.info@gmail.com* which was pertaining to another importer for which investigation was already in progress.

**2.3** Further, the container no. mentioned at **Sr. No. 2** was examined under Panchnama dated 01.10.2024 drawn at Container Freight Station of M/s Saurashtra Freight Pvt. Ltd. It was noticed that goods were declared in BL No. KMTCNBO8249758 dated 05.09.2024 as '408 Bags Baby Top HS 61119090', however, during examination, the goods were found to be 100% mis-declared and no 'Baby Tops' were found inside the container (**RUD No. 2**). During examination of the goods, it was noticed that different types of goods i.e. Winter Sweater, Winter Long Sweater, Mens Sweater, Girls Sweater, Boys Sweater Woolen Pair Set (Upper & Lower), Unisex Winter Pair Set (Upper & Lower), Girls Pair Set (Top + Sweater) etc. of different size, colour design were packed in Boxes and PP bags. In the said case, Bill of Entry No. 7395604 dated 22.12.2024 for said consignment was filed on 22.12.2024 i.e. after more than 2 months of examination.

**2.4** Later, the goods contained in other containers (**Sl No. 3 to 9 of Table A**) were examined under panchnamas (**RUD No. 3**). Date and place of examination of all the 09 consignments is summarized in **Table B** below.

**TABLE-B**

| Sl. No | Bill of Entry No.   | Bill of Entry Date | Goods declared in BE                  | Date of Examination Panchnama | CFS            | CHA                      |
|--------|---------------------|--------------------|---------------------------------------|-------------------------------|----------------|--------------------------|
| 1      | <b>BE Not Filed</b> |                    |                                       | 30.09.2024                    | CWC CFS        | BE Not Filed             |
| 2      | 7395604             | 22.12.2024         | BABY TOP                              | 01.10.2024                    | Saurashtra CFS | SRV Shipping             |
| 3      | 5511140             | 09.09.2024         | COTTON WOVEN UNDYED FABRIC            | 23.11.2024                    | Saurashtra CFS | SRV Shipping             |
| 4      | 6245705             | 21.10.2024         | PILE FABRIC, POLYESTER KNITTED FABRIC | 23.11.2024                    | Saurashtra CFS | Kewla Shipping Pvt. Ltd. |
| 5      | 6245679             | 21.10.2024         | PILE FABRIC                           | 25.11.2024                    | CWC CFS        | Kewla Shipping Pvt. Ltd. |
|        |                     |                    |                                       |                               |                | Cargo                    |

|   |         |            |  |            |                    |                                   |
|---|---------|------------|--|------------|--------------------|-----------------------------------|
| 6 | 6250946 | 21.10.2024 | POLYESTER DYED FABRICS GSM - 125   | 09.11.2024 | Landmark CFS       | Concepts (Bombay) Pvt. Ltd.       |
| 7 | 6254023 | 21.10.2024 | WOVEN NS POLYESTER FABRIC GSM-180 WIDTH 58", WOVEN NS POLYESTER FABRIC GSM-210 WIDTH 58" | 28.11.2024 | Hind Terminals CFS | Cargo Concepts (Bombay) Pvt. Ltd. |
| 8 | 6291230 | 23.10.2024 | POLYSTER KNITTED FABRIC, POLYSTER VISCOS FABRIC, POLYSTER DYED FABRIC WIDTH 58           | 23.11.2024 | Saurashtra CFS     | Cargo Concepts (Bombay) Pvt. Ltd. |
| 9 | 6292201 | 23.10.2024 | POLYSTER KNITTED FABRIC  | 11.12.2024 | TG Terminal CFS    | Cargo Concepts (Bombay) Pvt. Ltd. |

**2.5** Representative samples were drawn from consignments declared to contain fabrics of various descriptions, covered under **SI No. 3 to SI no. 9** of Table B above during examination and were forwarded to Custom House Laboratory, Custom House Kandla vide Test Memo No. 459/2024, 460/2024, 461/2024, 462/2024, 463/2024, 464/2024, 465/2024, 466/2024, 467/2024, 468/2024, 469/2024, 470/2024, 471/2024, 472/2024 and 473/2024 all dated 09.12.2024 and 576/2024, 577/2024, 578/2024, 579/2024, 580/2024 and 581/2024 all dated 31.12.2024 for necessary testing therefore in respect of nature, characteristics, GSM, etc. of the fabric. After testing of all the samples, Custom House Laboratory, Kandla provided the test reports (**RUD No. 4**). On going through the test report received from Custom House Laboratory, Custom House Kandla it came to notice that goods imported by M/s RS Impex were mis-declared in terms of description, CTH, quantity, etc. with intention to evade applicable customs duties as detailed in **Annexure A**.

**3. During the investigation, Summons were issued to importer and other related persons and statements of the following persons were recorded under Section 108 of the Customs Act, 1962, which are briefly discussed herein-below:**

**3.1** Statement of Shri Bijay Kumar Mishra, 'G Card' Holder and Authorised Representative of Customs Broker M/s. Kewla Shipping Pvt. Ltd., 439, 4<sup>th</sup> floor, DLF Prime Tower, Okhla Phase-1, New Delhi-110020 was recorded u/s 108 of the Customs Act, 1962, on 14.11.2024 (**RUD No. 05**), wherein he inter-alia stated that in the case of M/s RS Impex, they have filed two Bills of Entry bearing no. 6245705 dated 21.10.2024 and 6245679 dated 21.10.2024 at Mundra Port, that On being asked about documents for filing Bill of Entry, he stated that all the documents i.e. KYC, Invoice, Packing list and Bill of Ladings were received from e-mail rsimpex3@gmail.com. On being asked regarding the existence and the verification of the address of importer, he admitted that they had not verified the said address. On being asked about the contact made to the importer, he stated that none of their company representative had been directly contacted with importer. He further stated that on behalf of

importer one person named Shri Nitin Jain having address at "A-8, Radhepuri, Krishna Nagar, Delhi-110051" contacted with Shri Girish Shukla, Director of M/s. Kewla Shipping Pvt. Ltd and he was known to their director since last 3-4 years and asked for filing of related to M/s RS Impex. When asked about authenticity of BL No. KMTCNBO8221025 dated 03.09.2024, which was in the name of M/s RS Impex (as per documents provided by M/s RS Impex), he stated that the said documents had been provided by importer himself on e-mail. Further, upon being shown that the IGM had been filed in the name of M/s Indo Impex, he stated that he was not aware about the company name under which the IGM was filed. He also stated that he was also not aware of any IGM amendment in the said matter and they had only filed Bills of entry on the basis of documents provided by importer. On being asked about HSN Code 60019200 written on both bills of lading while there was no such HSN code mentioned in corresponding invoices and also Bills of Entry did not contain any such HSN code, he stated that Bills of Entry had been filed on the basis of instructions of Shri Nitin Jain. When asked about the late filing of Bill of Entry, he stated that they received documents on 18<sup>th</sup> October, 2024, while containers had already arrived one month earlier and upon inquiring about the reason of the delay in providing the documents, Shri Nitin Jain responded that they had received the documents late.

**3.2** Statement of Shri Feros Raj, Proprietor of M/s. Indo Impex, 'B-704, Sai Prasad Enclave, Plot No. 27, Kamothe, Sector-7, Panvel, Raigarh, Maharashtra – 410206' was recorded u/s 108 of the Customs Act, 1962, on 10.01.2025 (**RUD No. 06**) in connection into imports made vide BL No. KMTCNBO8221025 dated 03.09.2024, at Mundra Port, wherein he inter alia stated that goods imported vide said BL No. KMTCNBO8221025 dated 03.09.2024, at Mundra Port was pertaining to his firm M/s Indo Impex. Further, he stated that he had ordered the said goods to M/s Shaoxing Hengniu Textile Co. Ltd., China directly. Further, he stated that he had ordered goods of two types i.e. (i) Polyester Knitted Fabric – approx. 4.8 MTS and (ii) Pile Fabrics – approx 9 MTS. He stated that before arrival of container at Mundra Port, he had requested supplier to change the firm name from M/s Indo Impex to M/s RS Impex. On being shown two Bills of lading bearing same no. KMTCNBO8221025 dated 03.09.2024 issued in the name of M/s RS Impex and M/s Indo Impex respectively and when question about the same date of issuance of BL, he could not provide any explanation and stating that the BLs had been issued by Shipping Line. He further stated that only name in BL had been changed to M/s RS Impex but ownership of the goods still lies with him. Shri Feros Raj further stated that IGM had been filed by concerned Shipping Line at Mundra before the amended Bill of Lading had been received by shipping line agent at Mundra Port. He further stated that no High Seas Sales had been made in the said case. When questioned about Shri Nitin Jain who had provided documents to M/s Kewla Shipping Pvt. Ltd. (Customs Broker) for filing Bill of Entry, he stated that they asked for help from Shri Nitin Jain and he had told Shri Raju of M/s RS Impex (when he had been in judicial custody in case of M/s Indo Impex) to contact Shri Nitin Jain for clearance of cargo.

**3.3** Statement of Shri Nilesh Makwana, Assistant Manager

(Documentation) of M/s. KMTC India Pvt. Ltd, Plot No. 135, Sector-1/A, Near Oslo Circle, Gandhidham, Gujarat-370201 was recorded u/s 108 of the Customs Act, 1962, on 28.01.2025 (**RUD No. 07**), wherein he inter-alia stated that BL No. KMTCNBO8221025 dated 03.09.2024 pertains to M/s Indo Impex and the IGM has also been filed at Mundra Port in the name of M/s Indo Impex on 21.09.2024. He further stated that the container arrived at Mundra Port on 25.09.2024. Further, he stated that in the matter, a request was received from the overseas supplier after the filing of IGM at Mundra Port, requesting a change in the consignee's name and Notify Part from M/s Indo Impex to M/s RS Impex. However, via e-mail dated 23.09.2024, they informed their overseas authorities to reject the correction advice (CA). On being shown BL No. KMTCNBO8221025 dated 03.09.2024 issued in the name of M/s RS Impex, he stated that they had not issued any such Bill of Lading in the name of M/s RS Impex, the BL shown to them was a Draft Bill of Lading and it might have been created by Shipper/Consignee. He further stated that no person from M/s RS Impex had contacted their company for release of containers and he was not aware how the Bill of Entry had been filed in the name of M/s RS Impex against BL No. KMTCNBO8221025 dated 03.09.2024.

**3.4** Statement of Shri Amol Prakash Patil, Authorized Representative' of M/s. Cargo Concepts (Bombay) Pvt Ltd Shop No. 1, Monarch Plaza, Ground Floor, Sector 11, Plot No. 56, C.B.D. Belapur, Navi Mumbai-400614 was recorded u/s 108 of the Customs Act, 1962, on 12.03.2025 (**RUD No. 08**), wherein he inter-alia stated that in the case of M/s RS Impex (IEC: DDUPS9664C), they had filed four Bills of Entry bearing no. 6250946, 6254023 both dated 21.10.2024 and 6291230, 6292201 both dated 23.10.2024 at Mundra Port. On being asked about documents for filing Bill of Entry, he stated that all documents were received through courier from the importer himself and the importer telephonically contacted to their Director. Upon inquiry regarding the existence and present address of the importer, he stated that the address mentioned was '403, Plot No. 123 Shree Ganesh Residency. Sector 5, Ulwe, Navi Mumbai, Raigad, Maharashtra - 410206'. When further questioned about the verification of this address, he admitted that they had not verified the present address. On being asked about HSN Code 59039090 written on all four bills of lading while there is no such HSN code mentioned in corresponding invoices, he stated that Bills of Entry have been filed on the basis of instructions of Shri Raju Yonna Sannap i.e. the importer. He further stated they filed the Bill of Entry on the basis of actual packing list provided by the importer.

**3.5** Statement of Shri Sanatan Jha, Authorized Representative of Custom Broker Firm M/s. SRV Shipping, Bungalow No. 42, Navratna Greens, Behind Club Holiday Resort, Meghpar-Borichi, Anjar, Kutch, Gujarat-370110 was recorded u/s 108 of the Customs Act, 1962 on 12.03.2025 (**RUD No. 09**) wherein he inter-alia stated that he had joined M/s. SRV Shipping in the year 2017 as partner cum manager and used to look after the day to day activities related to customs and field work on behalf of M/s. SRV Shipping and later in 2023, he discontinued the said partnership and started a proprietorship firm namely M/s. S J Logistics

(Forwarder) but continued to use the license of M/s. SRV Shipping on rental charges of Rs. 1000-1500 per container basis. He stated that he came in contact with Shri Krishna Shahi (Mob. No. 7666339214) from M/s. SRL Shipping, Mumbai during May-2023 regarding the customs work. Thereafter, the staff of M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer which he used to forward to official mail id – [srvshipping@gmail.com](mailto:srvshipping@gmail.com) of M/s. SRV Shipping for further documentation and Bills of Entry filing, that M/s. S J Logistics have received all the KYC related documents, commercial invoice, packing list, Bills of Lading, COO, AZO test reports, draft checklist for reference and accordingly he had forwarded these documents to M/s. SRV Shipping for further necessary documentation and preparation of the final draft checklist and thereafter, he had sent them back for approval of the importer/forwarder through revert mail and after receiving the approved checklist only, M/s. SRV Shipping filed the respective Bills of Entry for the said importer. He further stated that he had uploaded and filed the Bills of Entry on the basis of the copies of Bill of Lading that was supplied to him by M/s. SRL Shipping. Further he stated that the work related to examination, getting out of charge from customs as well as handling loading/unloading and logistics of the import consignment was handled by Shri Krishna Shahi himself alongwith his associates.

**3 . 6 Non-appearance against Summons issued to the importer:** The importer was issued Summons dated 17.10.2024 for appearance on 25.11.2024, Summons dated 05.11.2024 for appearance on 14.11.2024 and Summons dated 25.11.2024 for appearance on 05.12.2024 (**RUD No. 10 col'ly**) for tendering their statement. However, importer failed to appear against all the above-mentioned summons issued to them stating health reasons/travelling reasons.

**3 . 7 Non-appearance against Summons issued to other concerned persons:** (i) **Nitin Jain:** Shri Nitin Jain was issued Summons dated 25.11.2024 for appearance on 03.12.2024 and Summons dated 26.12.2024 for appearance on 10.01.2025 (**RUD No. 11 col'ly**). Shri Nitin Jain failed to appear against Summons issued to him.

(ii) **'F-Card' Holder of M/s SRV Shipping:** 'F-Card' Holder of M/s SRV Shipping was issued Summons dated 11.03.2025 in the matter of M/s RS Impex, however he failed to appear said Summons. Earlier, 'F-Card' Holder of M/s SRV Shipping was issued Summons dated 01.01.2025 for appearance on 07.01.2025, Summons dated 17.01.2025 for appearance on 21.01.2025 and Summons dated 22.01.2025 for appearance on 29.01.2025 (**RUD No. 12 col'ly**) in the matter of M/s Indo Impex for which investigation was already in progress, but he did not appeared against any of these Summons issued to him.

(iii) **Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited:** Shri Mohammed Farooq Ghosi was issued Summons dated 17.10.2024 for appearance on 24.10.2024, Summons dated 05.11.2024 for appearance on 13.11.2025 and Summons dated 26.11.2025 for appearance on 10.12.2024 for tendering his statement in the matter of imports by M/s Indo Impex & Others. However, Shri

Mohammed Farooq Ghosi failed to appear against all the above-mentioned summons issued to him, stating he is not related to imports made by M/s Indo Impex. Later, vide e-mail dated 13.01.2025 received from M/s Indo Impex, Shri Mohammed Farooq Ghosi submitted a medical certificate (**RUD No. 13 col'ly**).

#### **4. Documentary and other evidences gathered during investigation:**

##### **4.1 Documents received from Shipping Lines:**

**4.1.1** During investigation, it was noticed that the description of goods/CTH in BL uploaded in e-sanchit for filing of Bill of entry was different than the one mentioned in IGM declaration. Accordingly, the copies of Bills of Lading which were used for filing of IGM were called for from concerned shipping lines vide letter dated 14.02.2025 and it was found that there was mis-match in CTH mentioned in Bill of Lading used for filing of Bill of Entry and that provided by Shipping Lines (**RUD No. 14**).

The same has been summarized below:

| <b>Sl No. of Table A</b> | <b>BE No/Dt</b>          | <b>BL No</b>                           | <b>Details as per e-sanchit</b> | <b>Details as per IGM</b>      | <b>Remarks</b>  |
|--------------------------|--------------------------|--|---------------------------------|--------------------------------|---|
| 3                        | 5511140 dated 09.09.2024 | KMTCNBO8168986 dated 16.08.2024        | 962 ROLLS FABRIC, HS 52082290'  | 962 ROLLS FABRIC, HS 59039090' | The BL uploaded in e-sanchit, which was digitally signed on 16.08.2024 by Shri Rajesh Kumar Jain, 'F Card' Holder of Customs Broker M/s. SRV Shipping, was forged.  |
| 4                        | 6245705 dated 21.10.2024 | BL No. KMTCNBO8221025 dated 03.09.2024 | Consignee: RS Impex             | Consignee: Indo impex          | Custom Broker: Kewala Shipping Pvt Ltd.   |
| 5                        | 6245679 dated 21.10.2024 |  | CTH 60019990                    | CTH 60019200                   | Importer and Customs Broker (Kewala Shipping Pvt Ltd.) had intentionally and deliberately changed the CTH in Bill of Entry No. 6245679 dated 21.10.2024 from declared CTH <b>60019200</b> (in BL having higher duty rate) to CTH <b>60019990</b> (in BE having low duty rate) ( <b>RUD No. 9</b> ). |

**4.1.2** It was also noticed that the importer has filed Bills of Entry No. 6250946, 6245705, 6245679, 6254023, all dated 21.10.2024 and Bills of Entry No. 6291230 and 6292201 dated 23.10.2024 (**SL No. 4 to 9 of Table B above**) after initiation of enquiry by DRI and after a long delay of

around more than one month since arrival of the goods at Mundra Port. It came to notice that the importer had got changed the CTH in these Bills of Entry against the CTH mentioned in the corresponding Bills of Lading in view of enforcement action taken up by DRI.

**4.2 Data extracted from Electronic Device:** Data retrieval from the mobile phones of Shri Dhirendra Shukla alias Shri Sonu Shukla, Shri Krishna Nanad Shahi alias Shri Krishna Shahi, and Shri Feros Raj (Proprietor of M/s Indo Impex) was done at the Cyber Forensic Laboratory, Ground Floor, DRI, Mumbai Zonal Unit, Mumbai under Panchnama dated 12/13.11.2024 (**RUD No. 15**).

The data extracted indicated the modus of forging of Bills of lading, changing consignee from Indo Impex to RS Impex without any High Sea Sale or IGM amendment. The Relevant chats are enclosed as **Annexure B** and summarized herein below:

| Sl No. of Table A | BE No/Dt              | BL No                                   | Details as per Electronic Evidence   | Details as per IGM/BE   | Remarks (RUD)   |
|-------------------|-----------------------|---|--|---|---|
| 1                 | Not filed             | KMTCTAO7606003 dated 29.08.2024         | BL was in name of M/s Indo Impex   | IGM No. 2388935 dated 24.09.2024 was filed in the name of M/s RS Impex as the case against M/s Indo Impex was already initiated on 19.09.2024 | Data extracted from mobile phone of Shri Dhirendra S Shukla indicated that <b>Shri Mohammed Farooq Ghosi</b> , Director of M/s Blue Sky India Balloon Private Limited had shared BL No. KMTCTAO7606003 to Shri Dhirendra Shukla for the purpose of clearing the consignment.<br><b>(RUD No. 16)</b> |
| 2                 | 6245679 Dt 21.10.2024 | BL No. KMTCTNBO8241602 dated 05.09.2024 | Shri Feros Raj had shared draft BL No. KMTCTNBO8241602 dated 05.09.2024 to WhatsApp Group consisting of Shri Krishna N and Shahi, Shri Dhirendra S Shukla etc. | Final BL was prepared/changed in the name of M/s RS Impex to avoid detection by DRI   | ((RUD No. 17))  |

## 5. Seizure & Provisional Release:

### 5.1 Seizure:

**5.1.1** During examination it came to notice that the consignments covered under Bill of Lading No. KMTCTAO7606003 dated 30.08.2024 (BE Not filed till date) and Bill of Entry 7395604 dated 22.12.2024 (*At Sr. No. 1 and 2 of Table A above respectively*) which includes undeclared and concealed

Latex Toy Balloons, Balloon Pumps, Decorative Wall Panels, Winter Jacket, Winter Sweater, Men's/ Girls/Boys Sweater, Unisex Winter Pair Set, have been mis-declared with intention to import restricted goods and to evade applicable Customs duty on other concealed goods. Accordingly, the subject imported goods were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide Seizure Memo dated 23.12.2024. (**RUD No. 18**).

**5.1.2** Further, in view of the test report received from Custom House Laboratory, Kandla it came appeared that goods covered under Bills of Entry No. 6250946 dated 21.10.2024, 6291230 dated 23.10.2024, 6245679 dated 21.10.2024, 5511140 dated 09.09.2024, 6254023 dated 21.10.2024 and 6292201 dated 23.10.2024 (*At Sr. No. 3 to 9 of Table A above*) were mis-declared in terms of description, CTH quantity, etc. including value by the importer with intention to evade applicable customs duties. There was reason to believe that the subject goods imported vide these Bills of Entry were liable for confiscation as per provisions of Section 111 of Customs Act, 1962. Accordingly, the subject imported goods were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide Seizure Memo dated 23.12.2024, 15.01.2025 and 17.02.2025 (**RUD No. 19**).

**5.2 NOC for Provisional Release, Warehousing:** In the given case, despite repeated Summons, the importer failed to appear against Summons issued to him. The importer through his e-mail rsimpex3@gmail.com and requested for permission for warehousing under Section 49 of the Customs Act, 1962, waiver of detention and demurrage charges and Provisional Release. These requests were approved with various letters issued to Customs House Mundra (**RUD No. 20**).

## **6. Findings of investigation:**

### **6.1 Mis-declaration in goods:**

As detailed in Para 2, examination of goods revealed that all the 09 consignments under investigation were mis-declared and consignments at SI No. 1 and 2 of Table B above also contained various concealed goods.

**6.2 Presentation of False documents/ declarations/entries to Customs:** **6.2.1** As detailed in Para 4.1.2 and 4.1.3, for consignments covered under SI No. 3 and 4 of Table B, the importer and Customs Broker (M/s SRV Shipping and Kewala Shipping Pvt Ltd respectively) had uploaded fake Bills of Lading for clearance of goods.

**6.2.2** As detailed in Para 4.1 and 4.2, data extracted from electronic devices/documents submitted by Shipping Lines revealed that for consignments covered under **SI No. 1, 4 and 5** of Table B above, though initially imported in name of M/s Indo Impex, they were attempted to be cleared in the name of M/s RS Impex by forging the Bills of ladings without any high sea sale/IGM amendment. The evidences indicate that M/s RS Impex, M/s Indo Impex, Shri Feros Raj, Shri Dhirendra Shukla, Shri Krishna Nand Sahi were instrumental in carrying out these acts of forging

and attempting to clear mis-declared/concealed goods.

**6.2.3** Data extracted from electronic devices also revealed that Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited was found to be actual owner of goods (declared as Plants, Artificial Flower Bush, Plastic Pumps) imported under BL KMTCTAO7606003 dated 29.08.2024 (**S1 No. 1 of Table B above**) from which concealed “Latex Toys Ballons” was recovered, among other things. When the case was initiated by holding consignments of Indo Impex, it was observed that for said consignment for which earlier draft BL KMTCTAO7606003 dated 29.08.2024 was issued in the name of Indo Impex, the final BL was prepared/changed in the name of M/s RS Impex to avoid detection. Later, when this office initiated action against M/s RS Impex, the importer M/s RS Impex failed to file Bill of Entry as there was 100% mis-declaration in the said consignment pertaining to BL No. KMTCTAO7606003 dated 30.08.2024 which was earlier issued in the name of M/s Indo Impex and later changed to M/s RS Impex.

**6.2.4** After initiation of enquiry, it is observed that the custom broker, M/s Kewla Shipping Private Limited and M/s Cargo Concepts (Bombay) Private Limited had intentionally and deliberately changed the CTH in filed Bills of Entry No. 6245705 and 6245679 dated 21.10.2024 (filed by M/s Kewla Shipping Private Limited, **S1 No. 4,5 of Table B**) and Bills of Entry No. 6250946 and 6254023, both dated 21.10.2024 and Bills of Entry No. 6291230 and 6292201 dated 23.10.2024 (filed by M/s Cargo Concepts (Bombay) Private Limited, **S1 No. 6,7,8 & 9 of Table B**) against that declared in Bills of Lading which shows that they were very much aware about the mis-declaration in these consignments.

**6.2.5** It also shows that M/s Indo Impex (case initially initiated and in progress) and M/s RS Impex are linked with each other and being operated a common gang. When the case was initiated by holding consignments of Indo Impex, it was observed that for one consignment for which IGM was filed in the name of Indo Impex, the bill of entry was filed by M/s RS Impex fraudulently to avoid detection. Further in another case, the BL was changed from M/s Indo Impex to M/s RS Impex but when this office also initiated action against M/s RS Impex, the importer failed to file Bill of Entry as there was 100% mis-declaration in the case pertaining to BL No. KMTCTAO7606003 dated 30.08.2024. Similarly, draft BL No. KMTCTAO7606003 dated 05.09.2024 was issued in the name of Indo Impex, the final BL was prepared/changed in the name of M/s RS Impex to avoid detection. However, M/s RS Impex filed BE after a long gap of around one month to finally clear their cargo. It clearly shows that to evade detection, the modus operandi was adopted by the importer along with their gang. Also, the non-cooperation in the investigation by avoiding appearance against Summons issued to all the relevant persons clearly shows that they are deeply involved in these smuggling activities and tried their best to derail the investigation.

## 7. Rejection of CTH, Description, Assessable Value of the imported

**goods and re-determination of CTH, Description and Assessable value:**

**7.1.** From the foregoing paras, it is evident that M/s RS Impex was involved in mis-declaration of goods by forging the import documents. In view of the same, the value declared by the importer in the corresponding Bill of Entry and invoices did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and thus the same appear liable to be rejected in terms of Rule 12 of CVR, 2007.

**7.2.** The value is required to be re-determined by sequentially proceeding in terms of **Rules 4 to 9 of CVR, 2007**. The relevant Rules of CVR, 2007 are reproduced hereunder: -

**Rule 3. Determination of the method of valuation. -**

(1) *Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;*

(2) *Value of imported goods under sub-rule (1) shall be accepted:*

*Provided that -*

*(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -*

*(i) are imposed or required by law or by the public authorities in India; or*

*(ii) limit the geographical area in which the goods may be resold; or*

*i. do not substantially affect the value of the goods;*

*(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;*

*(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and*

*(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.*

*(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.*

*(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being*

valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

**Rule 4. Transaction value of identical goods. -**

(1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of

*imported goods.*

**Rule 5 (Transaction value of similar goods).-**

(1) *Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*

*Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.*

(2) *The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.*

*Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule 7 of CVR, 2007.*

**Rule 7 of the CVR, 2007, stipulates that:-**

(1) *Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -*

- (i) *either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;*
- (ii) *the usual costs of transport and insurance and associated costs incurred within India;*
- (iii) *the customs duties and other taxes payable in India by reason of importation or sale of the goods.*

(2) *If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.*

(3) (a) *If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.*

(b) *In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).*

**Rule 8 of the CVR, 2007, stipulates that:-**

*Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-*

- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;*
- (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;*
- (c) the cost or value of all other expenses under sub-rule (2) of rule 10.*

**Rule 9 of the CVR, 2007, stipulates that:-**

*(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;*

*Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.*

*(2) No value shall be determined under the provisions of this rule on the basis of -*

- (i) the selling price in India of the goods produced in India;*
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- (iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*
- (v) the price of the goods for the export to a country other than India;*
- (vi) minimum customs values; or*
- (vii) arbitrary or fictitious values*

**7.3 Valuation of consignments mentioned at Sr. No. 1 and 2 of Table-A:**

**7.3.1** For these consignments, efforts were made to find out the correct assessable value of the imported goods. It was observed that the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR,

2007.

**7.3.2** As per Rule 6 ibid, if the value cannot be determined under Rules 3,4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8.

**7.3.3** As the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.

**7.3.4** Hence the value is to be determined in terms of Rule 9 of CVR, 2007 of said rules. For the consignment covered under KMTCTAO7606003 dated 30.08.2024, there is no value provided by the importer till date also no Bill of Entry has been filed against said BL. Therefore, the Assessable value based on report as provided by the government approved Chartered Engineer may be considered as the value of the subject goods. Therefore, the value has been re-determined under Section 14 of the Customs Act, 1962 on basis of report of the government approved Chartered Engineer. The government empanelled Chartered engineer submitted his valuation report CE/MUN/DRI-019/2024-25 dated 07.03.2024 to DRI (**RUD No. 21**). As per the said valuation report of the Chartered Engineer, the appropriate FOB value of the import goods covered under BL No. KMTCTAO7606003 dated 30.08.2024 and examined at M/s CWC CFS, Mundra comes to USD 110052.16 /- or Total Rs. 94,58,983/- (considering USD exchange rate of Rs. 85.95 as on date of Seizure) (Ninety Four Lakhs Fifty Eight Thousand Nine Hundred Eighty Three only).

**7.3.5** Further, for the consignment mentioned at Sr. No. 2 of Table-A, the Chartered Engineer in its report vide CE/MUN/DRI-015/2024-25 dated 25.02.2025 (**RUD No. 22**) for consignment covered under Bill of Entry 7395604 dated 22.12.2024, provided total FOB value of USD 82206.74 i.e. Rs. 70,65,669/- (Seventy Lakhs Sixty Five Thousand Six hundred and Sixty Nine)

**7.3.6** As mentioned above, the declared assessable value of the goods USD **47716.86** i.e Rs. **41,01,264/-** as per invoice No. 2024/2501 dated 05.09.2024 for consignment covered under Bill of Entry 7395604 dated 22.12.2024 cannot be considered as correct assessable value of the goods and hence the same is liable to be rejected under Rule 12 of Customs Valuation Rules, 2007 as there has been observed mis-declaration of goods in parameters such as descriptions, CTH, etc.

**7.4 Valuation of consignments mentioned at Sr. No. 3 to 9 of Table-A:**

**7.4.1** Since data of import of identical goods is not available hence value of the goods cannot be determined using Rule 4 for Bills of Entry mentioned at Sr. N. 3 to 9 of **Table A**. Subsequently Rule 5 of Customs Valuation Rules 2007 is to be applied to arrive at the correct value of the subject consignment covered under Bills of Entry mentioned at **Sr. No. 3 to 9 of Table A** above.

**7.4.2** The subject import consignments under Bills of Entry mentioned at Sr. N. 3 to 9 of **Table A** above have been imported from China by M/s RS Impex. As appeared from contemporary data of import of the said fabrics, it is noticed that some importers have imported similar type of fabric having **similar thickness, description, nature, GSM** etc. during the month of May, 2024 to August, 2024 vide Bills of Entry filed at various Indian ports/airports. On going through the details available, contemporary unit price has been taken considering the quantity found during examination of goods covered under all 07 Bills of Entry 5511140 dated 09.09.202, 6250946, 6245679, 6245705, 6245679 and 6254023 all dated 21.10.2024 and Bills of Entry 6292201, 6291230 both dated 23.10.2024, an **Annexure-A** has been prepared which shows the amount of duty intended to be evaded through mis-declaration. The said **Annexure-A** contains declared value and new ascertained value on the basis of contemporary imports. The Bills of Entry relied upon for valuation are also mentioned in the Annexure-A. As mentioned above, the total transaction value of **Rs. 2,06,07,877/-** declared by the importer while filing the 07 Bills of Entry 5511140 dated 09.09.202, 6250946, 6245679, 6245705, 6245679 and 6254023 all dated 21.10.2024 and Bills of Entry 6292201, 6291230 both dated 23.10.2024 is liable to be rejected under Rule 12 of Customs Valuation Rules 2007 as there has been significant mis-declaration in respect of description, classification and value thereof. Since the declared value of the subject goods is liable to be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007, therefore the same is required to be re-determined under Section 14 of the Customs Act, 1962 under Rule 5 Customs Valuation (Determination of value of imported goods) Rules, 2007 as **Rs. 16,32,35,793/-**. The re-determined new value for individual Bill of Entry considering quantity and rate is also mentioned in **Annexure-A** to this Notice.

Summary of all imports is given below:

| Sl. No | Bill of Entry No. | Bill of Entry Date | Bill of Lading No. and Date     | Declared Value (in INR) | Assessed Value (in INR) |
|--------|-------------------|--------------------|---------------------------------|-------------------------|-------------------------|
| 1      | <b>Not Filed</b>  |                    | KMTCTAO7606003 dated 30.08.2024 | Not Declared            | 94,58,983/- (FOB)       |
| 2      | 7395604           | 22.12.2024         | KMTCNBO8249758 dated 05.09.2024 | 41,01,264/-             | 70,65,669/- (FOB)       |
| 3      | 5511140           | 09.09.2024         | KMTCNBO8168986 dated 16.08.2024 | 17,85,307/-             | 1,20,19,686/-           |
| 4      | 6245705           | 21.10.2024         | KMTCNBO8221025 dated 03.09.2024 | 25,15,889/-             | 91,28,196/-             |
| 5      | 6245679           | 21.10.2024         | KMTCNBO8241602 dated 05.09.2024 | 20,29,184               | 1,44,48,225/-           |
| 6      | 6250946           | 21.10.2024         | EGLV143456618092 dated          | 18,22,833/-             | 4,74,45,338/-           |

|   |         |            |                                   |             |               |
|---|---------|------------|-----------------------------------|-------------|---------------|
|   |         |            | 05.09.2024                        |             |               |
| 7 | 6254023 | 21.10.2024 | MEDUF7528005 dated 23.09.2024     | 12,98,835/- | 1,23,71,399/- |
| 8 | 6291230 | 23.10.2024 | COAU7252935340 dated 05.09.2024   | 39,60,565/- | 6,06,27,684/- |
| 9 | 6292201 | 23.10.2024 | EGLV143469479842 dated 05.09.2024 | 71,95,265/- | 71,95,265/-   |

## 8. Liability of imported goods for confiscation

### 8.1 Goods pertaining to Sl No. 1 of Table A:

During examination proceedings of the consignment covered under Bill of Lading No. KMTCTAO7606003 dated 30.08.2024, it came to notice that the consignments were found 100% mis-declared and having goods i.e. Electric balloon Pumps, Shimmer decorative wall panels, Premier Quality Latex Toys Balloons, Balloons Glue and different type of Latex Toys Balloons were found mis-declared. Latex Toys Balloons are classifiable under Chapter 95, of the Customs Tariff Act, more specifically under CTH 9503 (Toy Balloons of Latex Rubber), which should conform to IS 9873 (Part 1) : 2018, IS 9873 (Part 2) : 2017, IS 9873 (Part 3) : 2017, IS 9879 (Part 7) : 2017, IS 9873 (Part 9) : 2017, as per the conditions specified in the Toys (Quality Control) Order, 2020 dated 25th February, 2020 issued by the Department of Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Govt. of India. No BIS Certificate related to the same was provided by the importer also no Bill of Entry has been filed for the said Bill of Lading No. KMTCTAO7606003 dated 30.08.2024. Therefore, the subject goods imported vide Bill of Lading No. KMTCTAO7606003 dated 30.08.2024 having FOB value assessed as **Rs. 94,58,983/-** are liable to be confiscated under Section 111(d), 111(f) and 111(o) of Customs Act, 1962.

### 8.2 Goods pertaining to Sl No. 2 of Table A:

For the consignment mentioned at **Sr. No. 2 of Table A** it was noticed that goods were declared in BL No. KMTCNBO8249758 dated 05.09.2024 as '408 Bags Baby Top HS 61119090', however, during examination, the goods were found to be 100% mis-declared and no 'Baby Tops' were found inside the container. During examination of the goods, it was noticed that different types of goods i.e. Winter Sweater, Winter Long Sweater, Mens Sweater, Girls Sweater, Boys Sweater Woolen Pair Set (Upper & Lower), Unisex Winter Pair Set (Upper & Lower), Girls Pair Set (Top + Sweater) etc. of different size, colour design were packed in Boxes and PP bags. In the said case, Bill of Entry No. 7395604 dated 22.12.2024 for said consignment was filed on 22.12.2024 i.e. after more than 2 months of examination. Therefore, the subject goods imported vide Bill of Entry 7395604 dated 22.12.2024 (BL No. KMTCNBO8249758 dated 05.09.2024) having FOB value assessed as **Rs. 70,65,669/-** are liable to be confiscation under Sections 111(f), 111(l) and 111(m) of the Customs Act, 1962.

### 8.3 Goods pertaining to Sl No. 3 to 9 of Table A:

In view of the test report received from Custom House Laboratory, Kandla it came appeared that goods covered under Bills of Entry No. 6250946 dated 21.10.2024, 6291230 dated 23.10.2024, 6245679 dated 21.10.2024, 5511140 dated 09.09.2024, 6254023 dated 21.10.2024 and 6292201 dated 23.10.2024 (*At Sr. No. 3 to 9 of Table A above*) were mis-declared in terms of description, CTH quantity, etc. including value by the importer with intention to evade applicable customs duties. Further, it also came to notice that both the importer and customs brokers were involved in forging the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties and it is only after initiation of enquiry by DRI, they restrained themselves from submitting the forged Bills of Lading and moreover filed the Bills of Entry with correct CTH (54075290/52082290/60063200/54075290) which is different from CTH (59039090) declared on copy of Bills of Lading/IGM details. On the basis of facts discussed above, it appears that against 07 (Seven) Bills of Entry mentioned at Sr. No. 3 to 9 of **Table A** above, the assessable value of the same has been declared as **Rs. 2,06,07,877/-**. Whereas, the appropriate assessable value of the subject import consignments against 07 (Seven) Bills of Entry (mentioned at Sr. No. 3 to 9 of **Table-A** above) comes to **Rs. 16,32,35,793/-**. The same appeared to have grossly been mis-declared with clear intention of evasion of appropriate Customs duty applicable thereon. Therefore, the subject goods imported vide 07 (Seven) Bills of Entry mentioned at Sr. No. 3 to 9 of **Table-A** above having assessable value as **Rs. 16,32,35,793/-** are liable to be confiscated under Section 111(f), 111(l) and 111(m) of Customs Act, 1962.

## 9. Roles of various persons:

### 9.1 Role of M/s RS Impex (Proprietor: Shri Raju Yonna Sannap)

M/s. RS Impex (IEC: DDUPS9664C), (Proprietor: Shri Raju Yonna Sannap) having address as '403, Plot No. 123, Shree Ganesh Residency, Sector No. 5, Ulwe, Navi Mumbai, Raigad, Maharashtra – 410206' has imported total 9 consignments of various goods at Mundra Port.

Upon examination, the goods in all these consignments were found to be mis-declared. During the investigation conducted by the DRI, it has come to notice that M/s RS Impex has been involved in mis-declaring the goods by forging import documents as discussed in fore-going paras. It was found that the consignments covered under BL No. KMTCTAO7606003 dated 30.08.2024 and BL No. KMTCNBO8249758 dated 05.09.2024 (BE No. 7395604 dated 22.12.2024) (**SI No. 1 & 2 of Table A**) were 100 % mis-declared in which some of the goods (Latex Toy Balloons) were under 'Restricted' category. Further, from the mis-declaration noticed in various Bills of Entry filed for goods declared as various types of 'Fabrics' (**(SI No. 3 to 9 of Table A)**) it is clearly evident that M/s RS Impex has been involved in mis-declaring the goods by forging import documents as discussed in fore-going paras, thus rendering the said imported goods liable for confiscation under section 111 of Customs Act, 1962.

Therefore, by importing goods which were restricted, due to non-conforming to BIS norms, by way of concealment/misdeclaration, M/s RS Impex have rendered themselves liable for penal action under the

provisions of Customs act, 1962. From the above it is evident that the importer is liable for penal action under **Section 112 (a)** and **Section 112(b)** of the Customs Act, 1962.

Moreover, during the course of investigation, as detailed in **Para 4.1.1**, it appears that the importer is involved in forging the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties. Accordingly, M / s RS Impex (Proprietor Shri Raju Yonna Sannap) knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore, they are also liable to penalty under **Section 114AA** of the Customs Act, 1962.

Further, 3 summons were issued to the importer but he himself failed to appear against the summons during the investigation citing baseless reasons. Therefore, M/s RS Impex have rendered themselves liable for penal action under the provisions of Customs act, 1962. From the above it is evident that the importer is liable for penal action under **Section 117** of the Customs Act, 1962.

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## **9.2 Role of M/s Indo Impex (Proprietor: Shri Feros Raj)**

During the course of investigation M/s. KMTC India Pvt Ltd submitted the copy of Bill of Lading No. KMTCNBO8221025 dated 03.09.2024 pertained to M/s Indo Impex, the IGM had also been filed at Mundra Port in the name of M/s Indo Impex. However, the same Bill of Lading No. KMTCNBO8221025 dated 03.09.2024 in the name of M/s RS Impex was submitted before Customs for filing of Bill of Entry. During the statement, Shri Feros Raj, Proprietor of M/s. Indo Impex stated that only name in BL had been changed to M/s RS Impex but ownership of the goods still with him and when being further asked about IGM, he stated that IGM had been filed by concerned Shipping Line at Mundra before the amended Bill of Lading had been received by shipping line agent at Mundra Port. However, shipping Line i.e. M/s KMTC India Pvt Ltd stated that they had not issued any such Bill of Lading in the name of M/s RS Impex, the BL shown to them was a Draft Bill of Lading and it might have been created by Consignee. Hence, it is noticed that the M/s Indo Impex had intentionally and deliberately changed the name of importer in Bill of Lading without IGM amendment or high Seas Sales, which shows that they were very much aware about it. Further, it was proved that Shri Feros Raj (*Proprietor of M/s Indo Impex against which investigation is already in progress by DRI*) and M/s RS Impex are linked with each other. When the case was initiated by holding consignments of Indo Impex, it was observed that when this office initiated action against M/s RS Impex, the importer failed to file Bill of Entry as there was 100% mis-declaration in the case pertaining to BL No. KMTCTAO7606003 dated 30.08.2024 which was earlier issued in the name of M/s Indo Impex and later changed to M/s RS Impex. Similarly, draft BL No. KMTCNBO8241602 dated 05.09.2024 was issued in the name of Indo Impex, the final BL was prepared/changed in the name of M/s RS Impex to avoid detection. However, M/s RS Impex

filed BE after a long gap of around one month to finally clear their cargo. The omission and commission on the part of M/s Indo Impex who were knowingly concerned in mis-declaration of the description, classification and value (**for consignments mentioned at Sr. No. 1, 4 and 5 of Table A above**) in the import documents have rendered themselves liable to penalty under **Section 112 (a), Section 112(b) and Section 114AA** of the Customs Act, 1962.

#### **9 . 3 Role of M/s SRV Shipping (Customs Broker, CB Code: ADLFS0369JCH001):**

The Customs broker was entrusted for filing the Bill of Entry with correct declarations in case of consignments mentioned at **S1 No. 2 and 3 of Table A above**. In the current case, it is observed that M/s SRV Shipping had uploaded forged Bill of Lading with different CTH for the Bill of Entry 5511140 dated 09.09.2024 (mentioned at **Sr. No. 3 of Table-A above**). During the course of investigation, the concerned shipping line M/s. KMTC India Pvt Ltd, submitted the copy of Bill of Lading KMTCNBO8168986 dated 16.08.2024 wherein declared CTH is mentioned as "59039090" and description was mentioned as "Fabrics"; however same Bill of Lading but with different CTH declared as "52082290" which was digitally signed on 16.08.2024 by Shri Rajesh Kumar Jain, 'F Card' Holder of M/s. SRV Shipping and same was submitted to Customs and uploaded in systems while filing of Bill of Entry No. 5511140 dated 09.09.2024 authenticating the truthfulness of the information provided to the customs. It appears that such forging has been done by the Customs Broker to ensure that the CTH mentioned by them in the Bill of Entry matches with the CTH mentioned in the Bill of lading uploaded in ICES. From the above it is evident that the Customs Broker is involved with importer in forging the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties. Also, M/s SRV Shipping filed another Bill of Entry No. 7395604 dated 22.12.2024 (**Sr. No. 2 of Table A above**) with wrong declarations of goods description, quantity etc. in connivance with the importer after passing of more than 3 months knowingly that examination of said goods has already been conducted by DRI. The omission and commission on the part of M/s SRV Shipping who were knowingly concerned in mis-declaration of the description, classification and value (**for consignments mentioned at Sr. No. 2 and 3 of Table A above**) in the import documents have rendered themselves liable to penalty under **Section 112 (a) and Section 112(b)** of the Customs Act, 1962. Further, M/s SRV Shipping knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore they are also liable to penalty under **Section 114AA** of the Customs Act, 1962.

#### **9.4 Role of M/s Kewla Shipping Private Limited (Customs Broker):**

The Customs broker was entrusted for filing the Bill of Entry with correct declarations in case of consignments mentioned at **S1 No. 4 and 5 of Table**

**A above.** During the course of investigation, M/s. KMTC India Pvt Ltd submitted the copy of Bill of Lading No. KMTCNBO8221025 dated 03.09.2024 (**S1 No. 4 of Table A**) which pertained to M/s Indo Impex, the IGM was also filed at Mundra Port in the name of M/s Indo Impex. However, the same Bill of Lading No. KMTCNBO8221025 dated 03.09.2024 in the name of M/s RS Impex was submitted by the Custom Broker before Customs for filing of Bill of Entry as well as during examination of the import goods by DRI. After initiation of enquiry, it is observed that the custom broker had intentionally and deliberately changed the name of importer in Bill of Lading without IGM amendment or high Seas Sales, which shows that they were very much aware about it. It is as fact that importer details are available on open ICEGATE portal and the fact cannot be accepted that the Customs Broker filed concerned Bill of Entry No. 6245705 dated 21.10.2024 without verifying the details. Also, after initiation of enquiry, it is observed that the Custom Broker, M/s Kewla Shipping Private Limited had intentionally and deliberately changed the CTH in Bill of Entry No. 6245679 dated 21.10.2024 from **60019200 to 60019990**. Hence, it appears that the Customs Broker were involved by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties. Also, the Customs Broker has not verified the identity and address particulars of the importer as he has not appeared against summons issued by DRI. The omission and commission on the part of M/s Kewla Shipping Private Limited who were knowingly concerned in mis-declaration of the importer, description, classification and value in the import documents have rendered themselves liable to penalty under **Section 112(a) and Section 112(b)** of the Customs Act, 1962. The omission and commission on the part of M/s Kewla Shipping Private Limited who were knowingly concerned in mis-declaration of the name of importer, description, classification and value (**for consignments mentioned at Sr. No. 4 and 5 of Table A above**) in the import documents have rendered themselves liable to penalty under **Section 114AA** of the Customs Act, 1962.

#### **9 . 5 Role of M/s Cargo Concepts (Bombay) Pvt. Ltd. (Customs Broker):**

The Customs broker was entrusted for filing the Bill of Entry with correct declarations in case of consignments mentioned at **S1 No. 6 to 9 of Table A above.** During the course of investigation M/s Cargo Concepts (Bombay) Private Limited had intentionally and deliberately changed the CTH in filed Bills of Entry No. 6250946 and 6254023, both dated 21.10.2024 and Bills of Entry No. 6291230 and 6292201 dated 23.10.2024 against that declared in Bills of Lading. It indicates that the Customs Broker was aware of the nature of mis-declaration in the cargo and yet assisted the importer. It is also observed that the custom broker M/s Cargo Concepts (Bombay) Pvt. Ltd. has not verified the identity and address particulars of the importer as the importer has not appeared against summons issued by DRI. The omission and commission on the part of M/s. Cargo Concepts (Bombay) Pvt. Ltd. who were knowingly concerned in mis-declaration of the description, classification and value (**for consignments mentioned at Sr.**

**No. 6 to 9 of Table A above** in the import documents have rendered themselves liable to penalty under **Section 112 (a)** and **Section 112(b)** of the Customs Act, 1962.

#### **9.6 Role of Shri Dhirendra Shukla alias Sonu Shukla:**

During the course of investigation, it is revealed that Shri Dhirendra Shukla alias Sonu Shukla in connivance with Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited, the importer and Shri Feros Raj (Proprietor of M/s Indo Impex) imported consignments of 'Latex Toys Balloons' concealed in the name of goods declared '580 Cartons Plants, HS Code: 67021090, Artificial Flower Bush, HS Code: 67021090'. During examination, the goods were found to be 100% mis-declared and out of total cargo weight 27.350 MTs, around 25.63 MTs latex toy balloons were found concealed in the container. In the given case, the draft BL was changed from M/s Indo Impex (*investigation already initiated by DRI and Shri Dhirendra Shukla was also arrested in that matter*) to M/s RS Impex but when this office also initiated action against M/s RS Impex, the importer failed to file Bill of Entry as there was 100% mis-declaration in the case pertaining to BL No. KMTCTAO7606003 dated 30.08.2024 (**SI No. 1 of Table A**).

It further appeared that Shri Feros Raj had shared draft BL No. KMTCNBO8241602 dated 05.09.2024 (**SI No. 5 of Table A**) to Whatsapp Group consisting of Shri Krishna Nand Shahi, Shri Dhirendra Shukla etc. Final BL for this consignment was prepared/changed in the name of M/s RS Impex to avoid detection by DRI. It appears that Shri Dhirendra Shukla was fully aware of the nature of mis-declaration in the said consignment.

The omission and commission on the part of Shri Dhirendra Shukla alias Sonu Shukla, who was knowingly concerned in mis-declaration of the description and classification in the import documents have rendered themselves liable to penalty under **Section 112 (a)** and **Section 112 (b)** of the Customs Act, 1962. Also, Shri Dhirendra Shukla alias Sonu Shukla, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Dhirendra Shukla alias Sonu Shukla is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

#### **9.7 Role of Shri Krishna Nand Shahi:**

During the investigation, it is revealed that Shri Krishna Nand Shahi (Mob. No. 7666339214) of M/s. SRL Shipping was an accomplice to Shri Dhirendra Shukla alias Sonu Shukla, the importer, Shri Feros Raj and the Customs Broker in providing the false information and documents to the Customs. Further, during the course of investigation it is revealed that M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. RS Impex through mail id - import.srl@gmail.com to mail id - sjlogisticsgdm@gmail.com who in turn used to forward to mail id - srvshipping@gmail.com of M/s. SRV Shipping

for further documentation and filing of the Bills of Entry in the name of M/s RS Impex. Also, it was revealed that Shri Krishna Nand Shahi was actively involved in handling the work related to examination, getting out of charge from customs as well as handling loading/unloading and logistics of the import consignment. It was Shri Krishna Nand Shahi who provided forged Bill of lading for filing Bill of Entry mentioned at **Sr. No. 3 of Table A** above. Also, M/s SRV Shipping filed another Bill of Entry No. 7395604 dated 22.12.2024 (**Sr. No. 2 of Table A above**) with wrong declarations of goods description, quantity etc. which was apparently sent by Shri Krishna Nand Shahi.

It further appeared that Shri Feros Raj had shared draft BL No. KMTCNBO8241602 dated 05.09.2024 (**S1 No. 5 of Table A**) to Whatsapp Group consisting of Shri Krishna Nand Shahi, Shri Dhirendra Shukla etc. Final BL for this consignment was prepared/changed in the name of M/s RS Impex to avoid detection by DRI. It appears that Shri Krishna Nand Shahi was fully aware of the nature of mis-declaration in the said consignment.

The omission and commission on the part of Shri Krishna Shahi, who was knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under **Section 112 (a)** and **Section 112(b)** of the Customs Act, 1962. Also, Shri Krishna Shahi, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Krishna Nand Shahi, is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

#### **9.8 Role of Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited:**

During the course of investigation, it is revealed that Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited, in connivance with Shri Dhirendra Shukla alias Sonu Shukla, the importer and Shri Feros Raj (Proprietor of M/s Indo Impex) imported consignment of 'Latex Toys Balloons' concealed in the name of goods declared '580 Cartons Plants, HS Code: 67021090, Artificial Flower Bush, HS Code: 67021090'. During examination, the goods were found to be 100% mis-declared and out of total cargo weight 27.350 MTs, around 25.63 MTs latex toy balloons were found concealed in the container. In the given case, the draft BL was changed from M/s Indo Impex (*investigation already initiated by DRI and Shri Dhirendra Shukla was also arrested in that matter*) to M/s RS Impex but when this office also initiated action against M/s RS Impex, the importer failed to file Bill of Entry as there was 100% mis-declaration in the case pertaining to BL No. KMTCTAO7606003 dated 30.08.2024 (**S1 No. 1 of Table A**). Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited was also issued Summons to appear in the matter but he failed to do so. The omission and commission on the part of Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited, who was knowingly concerned in mis-declaration of the

description and classification in the import documents (*for consignment mentioned at Sr. No. 1 of Table A above*) have rendered themselves liable to penalty under **Section 112 (a)** and **Section 112 (b)** of the Customs Act, 1962. Also, Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited is also liable to penalty under **Section 114AA** of the Customs Act, 1962. For non-appearance against Summons, Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited is also liable to penalty under **Section 117** of the Customs Act, 1962.

#### **9.9 Role of Shri Nitin Jain:**

Investigation revealed that on behalf of importer, Shri Nitin Jain, had contacted Custom Broker firm Kewala Shipping Pvt Ltd for consignments covered under **S1 No. 4 & 5 of Table A**. During the course of investigation, it is noticed that for two consignments for which draft Bills of Lading were issued in the name of M/s Indo Impex, while the same were changed/amended to facilitate clearance in the name of M/s RS Impex. The said fake documents (bills of lading) were submitted by Shri Nitin Jain to the Customs Broker. It clearly shows that Shri Nitin Jain was aware about mis-declaration and tried to clear his cargo in connivance with the importer, the Customs Broker and Shri Feros Raj. Shri Nitin Jain was also issued Summons to appear in the matter but he failed to do so. The omission and commission on the part of Shri Nitin Jain, who was knowingly concerned in mis-declaration of the description and classification in the import documents (*for consignments mentioned at Sr. No. 4 & 5 of Table A above*) have rendered themselves liable to penalty under **Section 112 (a)** and **Section 112 (b)** of the Customs Act, 1962. For non-appearance against Summons, Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited is also liable to penalty under **Section 117** of the Customs Act, 1962.

#### **9.10 Role of Shri Sanatan Jha :**

Shri Sanatan Jha had handled the work of clearance of goods pertaining to **S1 No. 2 & 3 of Table A above**. During the course of investigation, it was revealed by Shri Sanatan Jha that he was getting import related documents for filing the Bills of Entry of M/s RS Impex from Shri Krishna Nand Sahi (firm M/s. SRL Shipping). Though Shri Krishna Nand Sahi was not at all related to M/s RS Impex, yet Shri Sanatan Jha was coordinating with him for work related to examination, getting out of charge from customs as well as handling loading/unloading and logistics of the import consignment. Shri Sanatan Jha had previously worked with M/s SRV Shipping (Customs Broker) and was very well aware of the Customs procedure. He was also aware that no other person except the authorized employees of Customs Broker is allowed to handle examination and clearance of imported cargo. Despite knowing the same, the same was being handled by unauthorized persons who were not the

employees/authorised card holder of Customs Broker. Shri Sanatan Jha had not provided any supportive claim i.e. e-mail correspondences etc. evidencing that he used to get approval of importer before filing of Bill of Entry. The omission and commission on the part of Shri Sanatan Jha, who was knowingly concerned in mis-declaration of the description and classification in the import documents (*for consignments mentioned at Sr. No. 2 & 3 of Table A above*) have rendered himself liable to penalty under **Section 112 (a)** and **Section 112 (b)** of the Customs Act, 1962. Also, Shri Sanatan Jha, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Sanatan Jha, is also liable to penalty under **Section 114AA** of the Customs Act, 1962. For not providing the supportive evidence of his claim regarding correspondence on e-mails from *import.srl@gmail.com* to *srushipping@gmail.com*, Shri Sanatan Jha is also liable to penalty under **Section 117** of the Customs Act, 1962.

#### **10. Now, therefore,**

**10.1 M/s RS Impex (IEC: DDUPS9664C), (Proprietor Shri Raju Yonna Sannap) having address as '403, Plot No. 123 Shree Ganesh Residency, Sector 5, Ulwe, Navi Mumbai, Raigad, Maharashtra – 410206'** are hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:-

- i. Consignment covered under Bill of Lading KMTCTAO7606003 dated 30.08.2024 having 'Latex Toys Balloons', Electric balloon Pumps, Shimmer decorative wall panels and Balloons Glue and having FOB value assessed at **Rs. 94,58,983/-**, should not be confiscated under **Section 111(d), 111 (f) and 111(o)** of the Customs Act, 1962;
- ii. The declared assessable value of **Rs 41,01,264/-** (CIF) under Bill of Entry No. 7395604 dated 22.12.2024 should not be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 and the same be re-determined as **Rs 70,65,669/-** under Rule 9 Customs Valuation (Determination of value of imported goods) Rules, 2007 as per given new CTH;
- iii. Since the goods are found to be mis-declared in terms of description, quantity and value during the examination proceedings and covered under the B/E No. 7395604 dated 22.12.2024, should not be confiscated under **Sections 111 (f), 111 (l) and 111(m)** of the Customs Act, 1962;
- iv. Since the goods mentioned in subject import consignment covered under 06 Bills of Entry mentioned at Sr. No. 3, 5 to 9 of Table A above found mis-declared in respect of description, classification, value, etc., therefore the declared assessable value **Rs. 1,80,91,989/-** (CIF) should not be rejected and re-determined as **Rs. 15,41,07,597/-**

under Customs Valuation (Determination of Value of Imported Goods) Rules, 2007;

- v. Since the goods are found to be mis-declared in terms of description, CTH and quantity, the declared CTH should not be rejected and re-classified as per 'New CTH' mentioned in **Annexure-A** attached to this notice;
- vi. the goods covered under 06 Bills of Entry mentioned at Sr. No. 3, 5 to 9 of Table A above having re-determined assessable value **Rs. 15,41,07,597/-** (CIF) should not be confiscated under Section 111(f), 111(l) and 111 (m) of the Customs Act, 1962.
- vii. penalty should not be imposed on the importer M/s RS Impex under **Section 112 (a), Section 112(b), Section 114AA** and **Section 117** of the Customs Act, 1962.

**10.2 M/s. Indo Impex** (Proprietor Shri Feros Raj), having address as 'B-704, Sai Prasad Enclave, Plot No. 27, Kamothe, Sector-7, Panvel, Raigarh, Maharashtra – 410206' are hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:-

- i. Since the goods mentioned in subject import consignment covered under Bill of Entry No. 6245705 dated 21.10.2024 mentioned at **Sr. No. 4 of Table A** above found mis-declared in respect of description, classification, value, etc., therefore the declared assessable value **Rs. 25,15,889/-** (CIF) should not be rejected and re-determined as **Rs. 91,28,196/-** under Customs Valuation (Determination of Value of Imported Goods) Rules, 2007;
- ii. Since the goods are found to be mis-declared under Bill of Entry No. 6245705 dated 21.10.2024 in terms of description, CTH and quantity, the declared CTH should not be rejected and re-classified as per 'New CTH' mentioned in **Annexure-A** attached to this notice;
- iii. the goods covered under Bill of Entry No. 6245705 dated 21.10.2024 mentioned at Sr. No. 4 of Table-A above having re-determined assessable value **Rs. 91,28,196/-** (CIF) should not be confiscated under Section 111(f), 111(l) and 111 (m) of the Customs Act, 1962.
- iv. penalty should not be imposed on M/s Indo Impex under **Section 112 (a), Section 112(b) and Section 114AA** of the Customs Act, 1962 for consignments mentioned at **Sr. No. 1, 4 and 5 of Table A** above

**1 0 . 3** Now therefore, **the following further persons/companies/firms/concerns as appearing in Column 2 of the following Table-I, are hereby individually and separately** called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Customs House Mundra, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 (India), within 30 days from the receipt of the

show cause notice as to why Penalty should not be imposed on each of them individually under below mentioned penal provisions, respectively under the Customs Act,1962 (as appearing at Column 3 to 6):

**Table-I**

| <b>S. No.</b> | <b>Name (S/Shri/Ms/Smt/ M/s)</b>  | <b>Penal provisions under Customs Act, 1962</b> |            |            |            |
|---------------|---|---|------------|------------|------------|
| <b>(1)</b>    | <b>(2)</b>  | <b>(3)</b>                                      | <b>(4)</b> | <b>(5)</b> | <b>(6)</b> |
| 1             | SRV Shipping  | 112(a)  | 112(b)     | 114AA      | -          |
| 2             | Kewla Shipping Pvt. Ltd.  | 112(a)  | 112(b)     | 114AA      | -          |
| 3             | Cargo Concepts (Bombay) Pvt. Ltd.   | 112(a)  | 112(b)     | -          | -          |
| 4             | Dhirendra Shukla alias Sonu Shukla  | 112(a)  | 112(b)     | 114AA      | -          |
| 5             | Krishna Nand Shahi  | 112(a)  | 112(b)     | 114AA      | -          |
| 6             | Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited | 112(a)  | 112(b)     | 114AA      | 117        |
| 7             | Nitin Jain  | 112(a)  | 112(b)     | -          | 117        |
| 8             | Sanatan Jha   | 112(a)  | 112(b)     | 114AA      | 117        |

**11.** The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

**12.** This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

**13.** The documents as listed at **Annexure-R** are relied upon and scanned copies of all relied upon documents along with **Annexure-A and Annexure B** is enclosed with this show cause notice.

**AMIT KUMAR MISHRA**  
**ADDITIONAL COMMISSIONER**  
**ADC/JC-II-O/o Pr Commissioner-Customs-Mundra**  
**21-03-2025**

**By Speed Post/Regd. Post/E-mail/Hand Delivery**

**To,**

1. M/s. RS Impex (IEC: DDUPS9664C), (Proprietor: Shri Raju Yonna Sannap), '403, Plot No. 123, Shree Ganesh Residency, Sector No. 5, Ulwe, Navi Mumbai, Raigad, Maharashtra – 410206' (email id: [rsimpex3@gmail.com](mailto:rsimpex3@gmail.com))
2. M/s. Indo Impex (IEC: AOIPM3718D), (Proprietor: Shri Feros Raj), B-704, Sai Prasad Enclave, Plot No. 27, Kamothe, Sector-7, Panvel, Raigad, Maharashtra – 410206 (email id: [indoimpex.info@gmail.com](mailto:indoimpex.info@gmail.com))
3. M/s SRV Shipping (Customs Broker), Bunglow No. 42, Navratan Drem, Behind Club Holiday Resorts, Meghpar Borichi, Kachchh, Gujarat – 370110 (email id: [srvshipping@gmail.com](mailto:srvshipping@gmail.com))
4. M/s. Kewla Shipping Pvt. Ltd., (Customs Broker), 439, 4th Floor, DLF Prime Tower, Okhla Phase-I, New Delhi-110020 (email id: [docsmundra@kewlashipping.com](mailto:docsmundra@kewlashipping.com))
5. M/s Cargo Concepts (Bombay) Pvt. Ltd., Shop No. 1, Monarch Plaza, Ground Floor, Sector 11, Plot No. 56, C.B.D. Belapur, Navi Mumbai-400614 (E-mail: [info@cargoconcepts.in](mailto:info@cargoconcepts.in))
6. Shri Dhirendra Shukla alias Sonu Shukla, Flat No. 303, 3<sup>rd</sup> Floor, Sai Kutir CHS Ltd., Plot No. 184, Sector-17, Ulwe, Panvel, Raigarh, Maharashtra-410206 (E-mail: [dhirendrakshukla7379@gmail.com](mailto:dhirendrakshukla7379@gmail.com))
7. Shri Krishna Nand Shahi, Pappu Arcade, Room No. 47, Baroi Road, Mundra – 370421 (E-mail: [krishnanandshahi@gmail.com](mailto:krishnanandshahi@gmail.com))
8. Shri Mohammed Farooq Ghosi, Director of M/s Blue Sky India Balloon Private Limited, Plot No. R-488, MIDC TTC Industrial Area, Rabale, Navi Mumbai-400701 (E-mail Id: [indoimpex.info@gmail.com](mailto:indoimpex.info@gmail.com), [shyam31774@yahoo.com](mailto:shyam31774@yahoo.com), [bsibiec@gmail.com](mailto:bsibiec@gmail.com))
9. Shri Nitin Jain, A-8, Radhepuri, Krishna Nagar, Delhi-110051 (E-mail id: [neelamimpex44@gmail.com](mailto:neelamimpex44@gmail.com))
10. Shri Sanatan Jha, House No. 21, Bageshree Township-06, LS No. 476/1, Varsamedi, Anjar, Kutch, Gujarat-370110 (E-mail id: [sjlogisticsgdm@gmail.com](mailto:sjlogisticsgdm@gmail.com), [sanatanjha87@gmail.com](mailto:sanatanjha87@gmail.com))

**Copy to:**

1. The Additional Director General, Directorate of Revenue Intelligence, Ahmedabad.
2. The Additional Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
3. Guard File.